

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

Plaintiff,

v.

LELAND L. SUN, in his personal capacity;
LELAND L. SUN as trustee of 2005 LELAND
L. SUN REVOCABLE TRUST,

Defendants.

Civil No. 08-cv-1722-BTM-WMc

**ORDER ON UNITED STATES' MOTION
FOR ORDER CONFIRMING SALE OF
REAL PROPERTY AND FOR
DISTRIBUTION OF PROCEEDS**

Before the Court is the United States' Motion for Confirmation of Sale (the United States' Motion) [Doc. 19]. In consideration of the United States' Motion, the Declaration of Steven R. Massel submitted therewith, and the record in this case, the Court finds that the sale of the subject property was conducted in compliance with the applicable law found at 28 U.S.C. §§ 2001-2002, and that payment was made and accepted in compliance with paragraph 3 of the Order of Sale. Accordingly, it is hereby

ORDERED that the United States' Motion is GRANTED. It is further

ORDERED that the sale of the subject property is confirmed. It is further

ORDERED that the IRS shall promptly deliver a deed thereto to the purchasers of the subject property, Ann P. Vu. It is further

ORDERED that the Clerk is directed to disburse \$589.55 to the Internal Revenue Service, reference #08-cv-1722-BTM-WMc, c/o Steven Massel, 24000 Avila Rd., MS: 5905, Laguna Niguel, CA 92677, for the expenses related to the sale of the Vietta Terrace Property and 1996 Mercedes E320; it is further

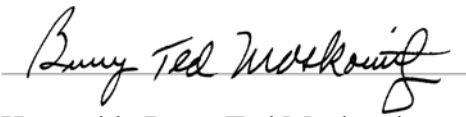
1 ORDERED that the Clerk is directed to disburse \$1,907.32 to the San Diego County Treasurer -
2 Tax Collector, reference #309-563-27-00, c/o Steven Massel, 24000 Avila Rd, MS:5905; Laguna Niguel,
3 CA 92677, for the outstanding property taxes on the Vietta Terrace Property. The Internal Revenue
4 Service is directed to deliver the check to the San Diego County Treasurer when it received; it is further

5 ORDERED that the Clerk is directed to distribute the remaining funds from the sale of the 1996
6 Mercedes E320, \$5,330.40, to the United States Treasury, reference #08-cv-1722-BTM-WMc, addressed
7 to Department of Justice, Tax Division, P.O. Box 310, Ben Franklin Station, Washington, D.C. 20044,
8 for application to the federal income tax liabilities of Leland L. Sun, plus all interest and penalties due
9 and owing thereon; it is further

10 ORDERED that the Clerk is directed to hold the remaining funds from the sale of the Vietta
11 Terrace Property, \$507,672.73, in the Court's registry, pending resolution of the payoff amount of the
12 Bank of America deed of trust.

13 **IT IS SO ORDERED.**

14 DATED: April 21, 2010

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16 Honorable Barry Ted Moskowitz
17 United States District Judge
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